

HOUSE No. 2735

The Commonwealth of Massachusetts

PRESENTED BY:

Mark V. Falzone

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

Resolve establishing a special commission to study the simplification of the corporate tax code.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Mark V. Falzone	9th Essex
Jennifer M. Callahan	18th Worcester
Bruce E. Tarr	First Essex and Middlesex
Steven J. D'Amico	4th Bristol
Matthew C. Patrick	3rd Barnstable

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

RESOLVE establishing a special commission to study the simplification of the corporate tax code

Resolved,

1 That there shall be, in the Department of Revenue, a special corporate tax commission
2 consisting of sixteen members, three of whom shall be appointed by the Speaker of the House,
3 three of whom shall be appointed by the President of the Senate, and three of whom shall be
4 appointed by the Commissioner of the Department of Revenue. The seven remaining members
5 shall be appointed by the Governor of Massachusetts, with one member to represent each of the
6 telecom, public utility, insurance, banking, and biotech industries, as well one member
7 representing the Associated Industries of Massachusetts (AIM) and one member representing the
8 interests of the general consumer. All members shall be appointed within three weeks of passage
9 of this act. The members shall serve for a single term of two years without compensation, but
10 shall receive their necessary expenses incurred in the discharge of their official duties. Upon the
11 recall of an appointed member or a vacancy otherwise created in said positions, the successor for
12 said position shall be appointed in the same manner as his predecessor.

13 Said commission shall conduct a study of the operation of all provisions of law relative to
14 corporate taxes in the commonwealth and shall study the potential cost and benefits of provisions
15 of existing law and of proposed changes. Specifically, the commission is charged with
16 researching and recommending ways in which the corporate tax code may be simplified or
17 streamlined, and discovering where such simplification benefits the state and the business
18 community.

19 Said commission shall submit a final report to the governor and to the general court on its
20 activities and findings, including such recommended legislation as may be necessary to effect
21 desirable changes in the corporate tax law and to promote a more efficient administration
22 thereof, no later than 24 months from the passage of this act. It may at any time prepare and
23 publish reports (a) for the information of legislators and the business community concerning
24 benefits available and procedures to be followed and (b) to the public to promote more adequate
25 understanding of the policies of the commonwealth. It may call upon any department, board,

26 commission, or officer of the commonwealth or any subdivision thereof for such information as
27 it may desire in the course of its duties. Having submitted its final report, the commission shall
28 forthwith deliver to the joint committee on revenue any and all documents, reports, data,
29 statistics, and any other information which it has collected. Having completed these tasks the
30 commission is dissolved.